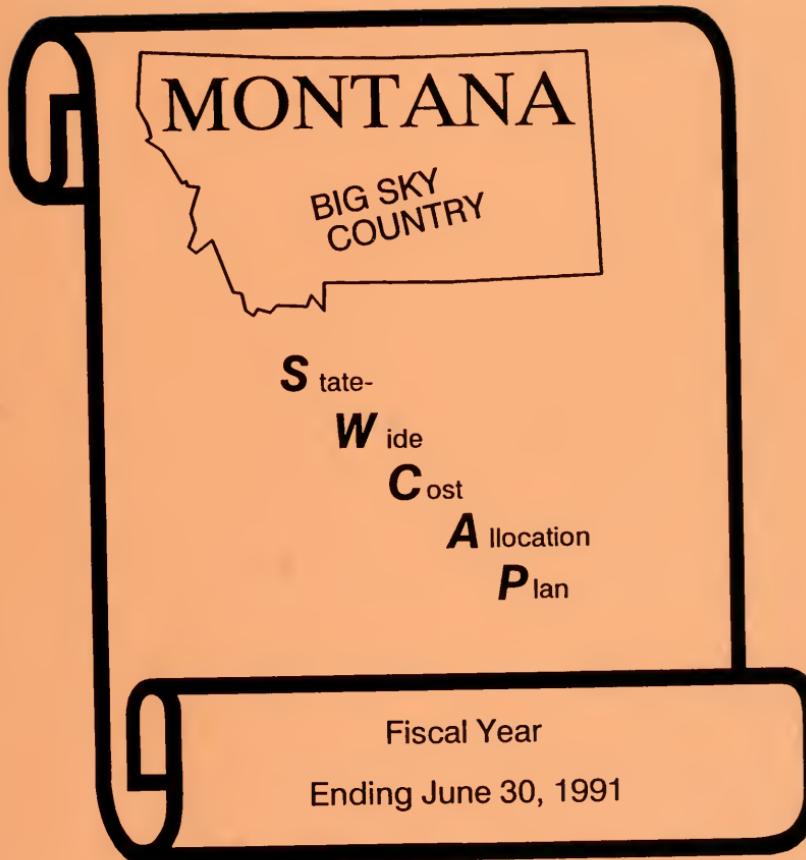


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MONTANA STATEWIDE COST ALLOCATION PLAN

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COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF MONTANA
DEPT. OF ADMINISTRATION
CAPITOL BUILDING
HELENA, MT 59601

DATE: Sept. 30, 1991
FILING REF.: The preceding
agreement was dated:

May 24, 1991 G12209

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 1991 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Information Services Division
2. General Services Division (Capitol Complex)
3. Publications and Graphics
4. Mail and Distribution
5. Telecommunications
6. Central Stores and Surplus Property
7. Public Employees' Retirement System
8. Teachers' Retirement System
9. Automobile Insurance (Tort Claims Division)
10. Comprehensive Liability Insurance (Tort Claims Division)
11. Department of Highway's State Motor Pool
12. Division of Worker's Compensation
13. Office of Legislative Auditor (Compliance Audits)
14. Office of Attorney General
15. State Auditor's Office - Central Payroll Services

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

BY THE STATE/LOCALITY

STATE/LOCALITY

Bob Maehr

(Signature)

(Name)

(Title)

Director 10/10/91

(Date)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES

David S. Low

(Signature)

David S. Low

Director, Division of Cost Allocation

(Date)

HHS Representative John T. Dermovish
Telephone (415) 556-1704

STATE OF MONTANA
STATE WIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDING 6/30/91

DEPT	Building	Equip	DOA	DOA	DOA	DOA	DOA	DOA	DOA	DOA	DOA	DOA	DOA	State	Legal	State	Budget/Pr	Sub-Total	INTEREST	Fund
	Use Chg	Use Chg	Acct	Publ/Grap	Info Serv	Telecom	Bdg's/Gndrs	Prop/Supl	Purch	Mail/Mess	Cent-Serv	Personnel	Auditor	Library	Planning	ADJUST	(See Edt A-2)	FY 1991	Cost	
DOA-Arch & Engineering	6,801	613	139			1,145		(5,645)	65	258	(310)	(1,177)			816	4,360	(21)	4,308		
DOA-Tort Claims	106	22,493	1,484	79		308		303	21	6,418	(178)	613			2,062	33,017	(12)	30,005		
DOA-Worker's Comp		17,935	266	51					6	8	(10,232)	(176)	(1,177)		752	7,437	(9)	7,438		
DOA-Tax Appeals		16,583	281	23				309	(308)	35	(11,070)	(104)	(1,177)		830	6,362	(3)	6,379		
DOA-Bonds & TANS			10,457		945					44,895			12,366		2,013	70,876	(141)	70,756		
Public Employee Retirement		23,774	11,765	167					38	184	75,108	(881)	(50,551)	3,829	(772)	(10,544)	52,036	(29)	52,008	
Teacher's Retirement		20,726	11,342	66	3,063		886		29	107	51,641	1,143	(36,209)	7,183	(3,349)	55,048	(557)	54,531		
Long Range Building		(111)	1,836	41					33	17,538		808	(3,531)		116,900	133,500	(6)	133,574		
TOTAL DEPT OF ADMIN	106	0	109,961	38,405	586	4,806	0	2,831	0	(5,542)	400	174,250	(498)	(84,312)	17,029	(772)	109,543	382,376	(777)	361,506
MT State Prison			10,651	90	49			1,224	2,400		425	19,981	6,878	(7,062)	9,267	3,369	48,093	(21)	46,072	
Swan River Youth Camp			610						28	(2,278)	(80)	378	(84)	(1,177)		(609)	(3,218)	0	(3,218)	
TOTAL PRISON	0	0	0	11,461	90	49	0	0	1,252	122	0	345	20,367	5,580	(9,230)	9,267	2,681	42,876	(21)	42,854
Institutions			6,611	655	296	4,230	3,092	194	941	254	(297)	624	845	58,268	10,050	4,273	66,036	(35,747)	62,294	
MT Development Center			5,643	276	12	22		710	12,857	(1,841)	20,185	2,960	(1,177)	1,793	3,805	45,377	(227)	45,150		
Center for the Aged			1,639	1				149	8,194	(558)	5,499	291	(1,177)		(1,230)	13,508	0	13,508		
Eastmont Training Center			1,216	2				81	8,090	(329)	5,663	529	(1,177)		(1,887)	12,190	0	12,190		
TOTAL INSTITUTIONS	0	0	0	16,311	638	307	4,252	3,092	1,143	31,062	254	(2,825)	31,972	4,445	62,737	11,843	4,951	156,400	(36,974)	123,426
Billing Vo-Tech			7,465	105		4		166	2,971		321	(1,016)	246	(6,730)		(14,122)	(10,640)	(52)	(19,462)	
Butte Vo-Tech			6,650	95				54	54		178	(744)	211	(3,997)		7,364	6,883	(16)	6,889	
Great Falls Vo-Tech			4,339	128		81		171	1,021		277	(1,016)	440	(10,262)		8,738	3,594	(531)	3,595	
Helena Vo-Tech			7,066	137		162		105	902	87	424	(1,294)	627	(12,425)		5,692	2,929	(1,555)	3,174	
Missoula Vo-Tech			6,673	146				88	681		844	(1,473)	1,526	(13,793)		6,198	1,098	(22)	1,076	
TOTAL VOCATIONAL TECH	0	0	0	31,246	813	0	247	0	805	6,839	87	2,042	(5,546)	3,250	(47,207)	0	16,068	6,264	(2,176)	4,068
University of Montana			130,430	1,349	632	12,792		2,153	(1,208)		41,541	(23,406)	34,122	(13,234)		2,020	83,682	270,613	(108,035)	127,790
Montana State University			56,810	4,227	1,294	20,653		3,274	29,094		53,169	(27,337)	81,482	(4,952)	1,212	68,876	252,972	(174,787)	77,206	
College of Mineral Sci & Tech			10,559	1,227	233	2,391		328	(8,682)		3,508	(5,721)	(1,524)	(8,155)	806	24,941	21,512	(20,361)	1,161	
Eastern Montana College			22,460	1,090	341	4,442		828	1,645		10,222	(9,041)	(4,116)	9,181	884	36,936	74,752	(17,821)	37,121	
Northern Montana College			12,076	233	346	1,397		508	25,439		6,700	(4,052)	2,706	(13,304)	605	23,142	54,899	(11,850)	42,249	
Western Montana College			10,157	270	269	2,616		336	5,068		4,868	(2,768)	5,877	8,347	454	26,247	68,740	(22,110)	26,830	
TOTAL COLLEGES & UNIV	0	0	0	241,892	8,366	3,115	44,290	0	7,428	48,096	0	110,036	(72,405)	98,647	(23,151)	6,581	251,823	732,518	(374,732)	367,786
LSI - Employee Services			26,585	1,623	23,764	2,784	7,077		22,279	438	178	15,818	(35,656)	2,298	20,749	(10,664)	77,327	(27,064)	50,233	
LSI - Worker's Comp			32,128	1,279	20,735	351			3,745	8	(10,346)	10,115	(39,381)	(4,798)		693	14,837	(8,249)	8,248	
TOTAL LABOR & INDUSTRIES	0	0	0	67,713	3,102	44,469	3,116	7,077	0	28,024	446	(10,172)	26,901	(76,017)	(2,422)	20,749	(9,871)	91,984	(33,343)	68,021
Family Services			6,279	1,110	1,810	1,175		278	1,388	376	1,568	17,779	6,511	30,752	6,792	14,614	98,340	(10,341)	85,008	
Mountain View School			679	51				106	(673)	(559)	2,763	(5,925)	(1,177)		252	(2,938)	(6,776)	(8)	(6,794)	
Pine Hills School			747	3				127	4,795	(833)	4,129	(9,646)	(1,177)		(2,319)	(4,374)	0	(4,374)		
TOTAL FAMILY SERVICES	0	0	0	10,806	1,104	1,810	1,175	0	616	5,581	376	174	24,701	(5,549)	28,308	7,044	9,257	85,190	(10,349)	74,841

STATE OF MONTANA
STATE WIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDING 6/30/91

DEPT	Building	Equip	DOA	DOA	DOA	DOA	DOA	DOA	DOA	DOA	DOA	DOA	State	Legis	State	Budget/Pr	Inter-Sub-Total	INTER-STATE	FY 1987
	Use Chg	Use Chg	Director	Act	Publ/Grap	Info Serv	Telecom	Bdgds/Grnde	Prop/Supl	Purch	Mail/Mess	Cent-Serv	Personnel	Auditor	Library	Planning	ADJUST	(See Bld A-2)	Costs
OTHER DEPARTMENTS																			
LEGIS FISCAL ANALYST	405	874	445	821	60	429	29	20	28	(36)	(483)	268	(1,177)		365	1,832	(1,031)	801	
LEGISLATIVE COUNCIL	1,173	2,058	8,191	6,688	1,262	1,243	65	130	112	(238)	(1,343)	(136)	(4,708)	14,058	3,795	29,262	(12,408)	18,574	
SENATE	606	212					59	650	35	(391)	1,240	(447)	(1,177)		2,361	3,256	(32)	3,228	
HOUSE	893	311					80	690	60	(841)	2,033	(892)	(1,177)	(5,715)	3,344	(1,084)	(48)	(1,192)	
ENVIRON QUALITY	1,587	201	73	26			3	12	54	12	(145)	417	(1,177)		(224)	848	(261)	587	
CONSUMER COUNCIL	504	45		87			12	188	0	(84)	(101)	(879)	(1,177)		63	(1,133)	(737)	(1,470)	
JUDICIARY	27,475	3,168	335	477	3,801	114	210	223	255	(1,978)	194	(4,708)	2,446	(436)	31,568	(4,070)	27,428		
LAW LIBRARY	21,699	420	119		2,990		59	67		(196)		(1,177)		87	24,269	(18)	24,261		
GOVERNOR	1,421	3,753	1,440	403	1,505	84	17,658	468	600	(801)	1,998	1,784	4,444	4,455	39,411	(3,817)	35,794		
NW REGIONAL POWER	348	6		350	7	11	13	(68)	(221)	(507)	(1,177)		13	(1,223)	(1)	(1,224)			
SEC OF STATE (ALL)	1,199	472	1,472	8,643	131	1,276	66	(69)	587	(15)	(1,253)	(1,504)	2,665	25	801	12,412	(2,312)	10,100	
COMM POLITICAL PRAC	375	101		18	142	4	4	22	(3)	(135)	(11)	(285)	126	190	554	(162)	598		
OFFICE OF PUBLIC INSTR	950	84,364	2,097	399	607	3,979	221	6,401	984	2,058	1,872	1,147	(5,280)	18,403	116,281	228,682	(7,175)	219,807	
CRIME CONTROL DIV	621	407	390	87			42	24	92	121	(214)	402	(2,364)		4,036	3,943	(851)	3,962	
HWY TRAF SAFETY	1,505	297	67	39			9	48	29	17	(204)	(319)	(1,177)		1,257	1,568	(368)	1,210	
JUSTICE DEPARTMENT	16,853	(4,445)	30,233	23,461	2,624	8,927	618	4,735	948	1,419	6,515	(27,971)	29,532	168	8,892	70,193	(25,225)	44,968	
PUBLIC SERVICE REG	1,113	238	403	369			49	(2,040)	291	(5)	(1,145)	200	12,929	4,828	(856)	16,425	(3,202)	13,222	
BOARD OF PUBLIC ED	1,698	70	27	38			12	(1,664)	40	70	23	420	1,840		1,822	4,548	(344)	4,522	
COMM OF HIGHER ED	36,269	368	684	621			120	2,457	407	682	(418)	1,800	1,209	480	(6,031)	40,125	(5,406)	34,722	
AGRICULTURE/EXPER STA	9,401	8					27	10,278		3,087	(6,847)	4,650	(7,062)		9,771	23,209	(1)	13,306	
COOP EXTENSION	4,504						10	146		1,029	(3,581)	4,703	(5,846)		10,183	11,247	(6)	11,247	
FORESTRY/CONSERV	845		168					16		45	(382)	105	(1,177)	404	417	443	(26)	418	
SCHOOL FOR DEAF & BLIND	2,107	21		573			109	10,952		(508)	2,335	(1,847)	(3,905)		6,534	15,871	(4,426)	10,948	
MONTANA ARTS COUNCIL	(302)	327		39			22	(2,592)	147	29	(4)	947	(3,352)		1,290	(4,226)	(779)	(4,007)	
MONTANA COUN VOC ED	407	42		87			7	138	21	27	(11)	74	(1,129)		899	382	(373)	(379)	
HISTORICAL SOCIETY	906	3,120	256	200	5,842	59	(1,293)	17	695	1,733	(836)	(1,067)	(2,751)		8,556	13,846	(2,196)	11,453	
BOARD OF REGENTS	1,687							2		42		132	(1,065)		3,692	4,490	0	4,490	
FIRE SERV TRAINING	624	87		18			19	10		31	(166)	174	1,988		(1,113)	1,984	(150)	1,206	
FISH, WILDLIFE, & PARKS	33,102	6,396	7,302	2,038	3,860	1,878	6,653	11	(2,326)	5,907	(46,783)	(921)	14,374	32,443	84,848	(10,237)	45,808		
HEALTH & ENVIR SCIENCE	24,404	3,428	4,763	1,484	13,078	477	8,702	33	6,888	11,067	4,493	44,994	26,936	3,856	153,490	(13,729)	139,761		
HIGHWAYS	58,087	1,676	16,372	3,735	120	1,823	37,549	71	172	66,744	(136,214)	50,874	24,406	111,448	237,181	(34,050)	203,111		
STATE MOTOR POOL	86							94		(48)	(132)	(380)	(1,177)		19	(1,554)	0	(1,244)	
STATE LANDS	29,853	551	4,135	1,306	54	341	6,401	299	2,247	(1,156)	3,583	14,836	28,623	(1,305)	84,778	(11,867)	73,081		
LIVESTOCK	5,860	646	1,176	625	2,110	60	736	190	1,808	(2,445)	(4,404)	(5,606)		25	3,720	4,112	(5,516)	(1,405)	
NAT RES & CONSV	18,601	2,239	2,452	1,219	10,179	299	1,073	620	1,458	(7,261)	(5,109)	7,489	73,140	86,143	174,540	(11,247)	183,298		
REVENUE	37,812	46,816	6,384	31,928	2,117	6,125	1,851	4,450	3,134	(19,271)	(5,647)	(111,176)	95,568	9,625	1,697	94,196	(23,586)	70,000	
AGRICULTURE	4,102	842	126	560	2,170	78	1,069	229	1,399	1,516	(211)	(4,745)	1,238	10,821	19,892	(4,860)	16,032		
VETERANS HOME	1,322	4	2	4			69	(4,266)		(254)	8,381	(9,564)	(1,177)		33	(4,420)	(34)	(4,464)	
MONTANA STATE HOSP	10,687						1,042	7,947		(3,051)	35,992	(8,048)	(1,177)		4,702	60,996	(37)	50,061	
BOARD OF PARDONS		418							(954)		60	(87)	235	(1,177)		(1,625)	(3,133)	0	(1,139)
COMMERCE	46	43,302	9,961	1,192	2,538	8,001	473	20,829	2,165	730	(5,033)	(17,872)	21,077	20,908	20,944	277,361	(23,071)	254,320	
ADJUTANT GENERAL		4,678	170	83	1,360			226	1,678	20	657	(2,220)	(395)	(2,802)	787	1,149	6,192	(11,765)	(8,573)
SOCIAL & REHAB SERV	70,397	4,853	21,269	3,032	8,802	954	17,865	47	(5,020)	(6,044)	(88,322)	29,212	16,311	70,038	143,197	(29,452)	113,746		
ALL OTHER	32,384	28	20	1,354	1,008	117	200	4,446	485	121		96,453	1,581	107	137,310	(8,756)	135,881		

STATE OF MONTANA
STATE WIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDING 6/30/91

DEPT	Building Use Chg	Equip Use Chg	DOA Director	DOA Acct	DOA Publ/Grap	DOA Info Serv	DOA Telecom	DOA Bldgs/Grnde	DOA Prop/Supl	DOA Purch	DOA Mail/Mess	DOA Cent-Serv	DOA Personnel	State Auditor	Legis Auditor	State Library	Budget/PY Planning	Sub-Total	INTEREST ADJUST (See Exh A-2)	Fund FY 1991 Costs
C.S. DEPARTMENT INDIRECT COSTS																				
DOA-DIRECTOR	1,898	1,508		23,456	8	803	667	82	1,214	21,953	8	33,076	130	88,881	29,108	21,873	818	224,777	224,777	
DOA-ACCOUNTING	1,818	6,057	14,287		33	9,115		83		57	27	3,158	195		11,608		487	43,001	43,001	
DOA-PUBL & GRAPHICS	859		28,850	1,284				501		473	64	8,697	504		32,567		1,174	76,973	76,973	
DOA- INFORMATION SERVICES	18,002		161,209	2,958	244			1,154		8,930	48	36,147	4,362		2,851		3,204	236,107	236,107	
DOA-TELECOMMUNICATIONS	4,009		24,854		201	13,696		175		11,554	25	4,063	309		23,490		1,344	83,520	83,520	
DOA-BLDGS & GROUNDS		48,876	1,083		111					4,125	8	12,810	2,450		38,912		1,787	109,841	109,841	
DOA-PROPERTY & SUPPLY		16,319	1,064	443						331	57	5,412	260				857	23,733	23,733	
DOA-PURCHASING	3,253	6,399	14,101	830	399			650			73	3,028	211		29,494		365	58,803	58,803	
DOA-MAIL & MESSENGER	143		8,094	760				409		127		2,785	162				898	14,278	14,278	
DOA-CENTRAL SERVICES	2,841	3,061	17,137	4,255	81	162	541		10	42		244		19,007		671	49,672	49,672		
DOA-PERSONNEL	8,442	11,021	47,024	4,121	718	3,612		1,671		111	233	25,715			367		1,667	104,593	104,593	
STATE AUDITOR	11,025	6,346		7,921	961	14,852	317	2,262	56	8,607	22	424	1,000		45,883	1,565	4,293	106,788	106,788	
LEGISLATIVE AUDITOR	1,323	6,581		1,148	175	1,178	266	1,013	87	433	40	107	1,000	666			1,197	18,022	18,022	
STATE LIBRARY	37,158	31,408		2,068	233	139	330	6,118	87	743	45	338	568	1,050	5,222		6,651	80,192	80,192	
BUDGET/PROGRAM PLANNING	793	11,410			684	344	2,056		886	20	32		283					18,488	18,488	
T O T A L S	140,425	0	109,961	814,400	72,020	187,804	82,060	95,618	22,288	280,811	13,656	276,025	116,277	(487,231)	482,582	296,793	860,861	3,487,840	(730,000)	2,767,866

NOTE Totals DO NOT include the Central Service Department Indirect costs since these are allocated back to other State Agencies

STATE OF MONTANA
SWCAP COST ADJUSTMENTS TO FIXED COSTS
FOR THE FISCAL YEAR ENDING 6/30/91

EXHIBIT A-2
 20-Sep-91

DEPARTMENT	DOA (1) Publ & Graphics		DOA (1) Information Services		DOA (2) Telecommunications		Total Interest Adjustment
	Basis	Allocation	Basis	Allocation	Basis	Allocation	
DOA-Arch & Engineering	9,417	(21)		0		0	(21)
DOA-Tort Claims	5,333	(12)		0		0	(12)
DOA-Worker's Comp	3,425	(8)		0		0	(8)
DOA-Tax Appeals	1,516	(3)		0		0	(3)
DOA-Bonds & TANS	0		28,970	(141)		0	(141)
Public Employee Retirement	12,642	(29)		0		0	(29)
Teacher's Retirement	4,494	(10)	112,377	(547)		0	(557)
Long Range Building	2,763	(6)		0		0	(6)
TOTAL DEPT OF ADMIN		(69)		(688)		0	(777)
MT State Prison	6,079	(14)	1,500	(7)		0	(21)
Swan River Youth Camp	0		0			0	0
TOTAL PRISON		(14)		(7)		0	(21)
Institutions	37,604	(85)	9,044	(44)	975	(35,618)	(35,747)
MT Development Center	18,830	(42)	343	(2)	5	(183)	(227)
Center for the Aged	111	(0)	24	(0)		0	(0)
Eastmont Training Center	138	(0)	0			0	(0)
TOTAL INSTITUTIONS		(128)		(46)		(35,801)	(35,975)
Billings Vo-Tech	7,058	(16)		0	1	(37)	(52)
Butte Vo-Tech	6,430	(15)		0		0	(15)
Great Falls Vo-Tech	8,677	(20)		0	14	(511)	(531)
Helena Vo-Tech	9,249	(21)		0	42	(1,534)	(1,866)
Missoula Vo-Tech	10,075	(23)		0		0	(23)
TOTAL VOCATIONAL TECH		(94)		0		(2,082)	(2,176)
University of Montana	91,317	(206)	19,379	(94)	2,948	(107,732)	(108,033)
Montana State University	286,124	(646)	39,701	(193)	4,761	(173,928)	(174,767)
College of Mineral Sci & Tech	82,997	(187)	7,166	(35)	551	(20,129)	(20,361)
Eastern Montana College	71,778	(162)	10,457	(51)	1,024	(37,409)	(37,621)
Northern Montana College	15,785	(36)	10,591	(52)	322	(11,763)	(11,850)
Western Montana College	18,234	(41)	8,240	(40)	603	(22,029)	(22,110)
TOTAL COLLEGES & UNIV		(1,278)		(465)		(372,990)	(374,785)
L&I - Employ Services	123,350	(278)	728,818	(3,545)	837	(23,271)	(27,094)
L&I - Worker's Comp	86,548	(195)	636,017	(3,095)	81	(2,959)	(3,245)
TOTAL LABOR & INDUSTRIES		(474)		(6,640)		(26,230)	(33,343)
Family Services	75,155	(170)	55,810	(272)	271	(8,900)	(10,341)
Mountain View School	3,490	(8)	0			0	(8)
Pine Hills School	196	(0)	0			0	(0)
TOTAL FAMILY SERVICES		(178)		(272)		(9,900)	(10,350)

Allocation Basis: (1) Direct Billings per State Agency (2) Phone lines per State Agency

STATE OF MONTANA
SWCAP COST ADJUSTMENTS TO FIXED COSTS
FOR THE FISCAL YEAR ENDING 6/30/91

20-Sep-91

DEPARTMENT	DOA (1) Publ & Graphics		DOA (1) Information Services		DOA (2) Telecommunications		Total Interest Adjustment	
	Basis	Allocation	Basis	Allocation	Basis	Allocation		
OTHER DEPARTMENTS								
LEGIS FISCAL ANALYST	30,150	(68)	25,180	(123)	23	(840)	(1,031)	
LEGISLATIVE COUNCIL	345,304	(776)	205,151	(998)	291	(10,631)	(12,408)	
SENATE	14,402	(32)	0		0		(32)	
HOUSE	21,075	(48)	0		0		(48)	
ENVIRON QUALITY	13,827	(31)	2,222	(11)	6	(210)	(261)	
CONSUMER COUNCIL	3,020	(7)	0		20	(731)	(737)	
JUDICIARY	22,703	(51)	0		110	(4,019)	(4,070)	
LAW LIBRARY	8,054	(18)	0		0		(18)	
GOVERNOR	97,481	(220)	0		93	(3,397)	(3,617)	
NW REGIONAL POWER	528	(1)	0		0		(1)	
SEC OF STATE (ALL)	99,660	(225)	203,765	(991)	30	(1,096)	(2,312)	
COMM POLITICAL PRAC	8,815	(15)	0		4	(146)	(162)	
OFFICE OF PUBLIC INSTR	141,935	(320)	12,239	(60)	186	(6,765)	(7,175)	
CRIME CONTROL DIV	27,498	(82)	11,951	(58)	20	(731)	(851)	
HWY TRAF SAFETY	20,080	(45)	2,959	(14)	0	(329)	(364)	
JUSTICE DEPARTMENT	204,591	(482)	719,855	(3,502)	582	(21,262)	(25,225)	
PUBLIC SERVICE REG	18,066	(36)	12,366	(60)	85	(3,105)	(3,202)	
BOARD OF PUBLIC ED	4,797	(11)	818	(4)	0	(329)	(344)	
COMM OF HIGHER ED	24,851	(56)	25,895	(128)	143	(5,224)	(5,406)	
AGRICUL EXPER STA	464	(1)	0		0		(1)	
COOP EXTENSION	0		0		0		0	
FORESTRY/CONSERV	0		5,148	(25)	0		(25)	
SCHOOL FOR DEAF & BLIND	1,412	(3)	0		132	(4,822)	(4,825)	
MONTANA ARTS COUNCIL	22,134	(50)	0		0	(329)	(379)	
MONTANA COUN VOC ED	2,899	(7)	0		20	(731)	(737)	
HISTORICAL SOCIETY	211,209	(477)	7,827	(38)	46	(1,680)	(2,105)	
BOARD OF REGENTS	0		0		0		0	
FIRE SERV TRAINING	5,903	(13)	0		4	(146)	(156)	
FISH, WILDLIFE, & PARKS	432,920	(977)	223,986	(1,090)	470	(17,170)	(19,237)	
HEALTH & ENVIR SCIENCE	232,088	(524)	146,117	(711)	342	(12,404)	(13,726)	
HIGHWAYS	133,770	(302)	471,541	(2,294)	861	(31,454)	(34,050)	
STATE MOTOR POOL	0		0		0		0	
STATE LANDS	37,336	(84)	128,839	(617)	301	(10,996)	(11,997)	
LIVESTOCK	36,958	(83)	35,862	(174)	144	(5,261)	(5,518)	
NAT RES & CONSV	151,552	(342)	130,441	(635)	281	(10,265)	(11,242)	
REVENUE	432,133	(976)	879,344	(4,765)	488	(17,828)	(24,588)	
AGRICULTURE	56,989	(128)	3,885	(19)	129	(4,713)	(4,800)	
VETERANS HOME	300	(1)	64	(0)	1	(37)	(38)	
MONTANA STATE HOSP	0		0		1	(37)	(37)	
BOARD OF PARDONS	0		0		0		0	
COMMERCE	874,256	(1,521)	38,573	(178)	585	(21,371)	(23,071)	
ADJUTANT GENERAL	11,519	(28)	2,544	(12)	321	(11,727)	(11,765)	
SOCIAL & REHAB SERV	328,559	(741)	652,403	(3,174)	699	(25,536)	(29,452)	
ALL OTHER	850	(2)	41,571	(202)	234	(8,548)	(8,783)	
T O T A L S	4,874,828	(11,000)	5,754,592	(28,000)	18,915	(891,000)	(730,000)	

Allocation Basis: (1) Direct Billings per State Agency (2) Phone lines per State Agency

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
BUILDING USE ALLOWANCE
NARRATIVE

The State does not currently depreciate its fixed assets for accounting purposes. Therefore, a use share of two percent of the cost of construction and renovation of State buildings has been included in this schedule. Building use charges are allocated to internal service funds since no building use charge is included in the Internal Service Fund Financial Statements. Use charges for four buildings are included in this schedule.

The building use charges are allocated to departments based on the usable square footage occupied in each building.

Major Changes from the 1988 SWCAP.

The increase in total costs allocated to the State Capital, Justice, and Old Liquor Warehouse Buildings are due to renovations which increased the cost of the buildings.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.11.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
EQUIPMENT USE CHARGE
NARRATIVE

The State does not currently depreciate equipment for accounting purposes. In lieu of depreciation, a use charge of 6.67% of general equipment purchases has been allocated to each central service agency.

The use charge is allocated based on the Property Accountability Management System (PAMS) records maintained by the Department of Administration - Division of Accounting.

Major Changes from the 1988 SWCAP.

None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.11.



STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
DIRECTOR'S OFFICE
NARRATIVE

The Department of Administration (DOA) has responsibility to provide centralized services for State agencies in the following areas: accounting and financial reporting; Capital Complex Building maintenance; Capital security; State bonded indebtedness administration; State treasury services; insurance coverage; systems development; telecommunications; data processing; personnel management and labor relations; purchasing; duplicating; mail and messenger services; records management; employee group benefits programs; and various State retirement systems. The DOA - Director's Office is responsible for the overall supervision and coordination of it's departments, divisions , boards and agencies.

Direct charges to some programs have been made for staff attorney time. Therefore those costs have been deducted as a direct billed cost.

The costs for this Schedule are allocated to each DOA program based on salaries and wages.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B.



STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
ACCOUNTING
NARRATIVE

The Accounting Division staff operate and maintain the State-wide Budgeting and Accounting System (SBAS) and the Property Accountability Management System (PAMS). SBAS is used by all State agencies to account for the State's financial affairs. The Accounting Division has been functionalized and actual costs have been allocated as follows:

- Daily - This function relates to the day-to-day flow of information into and out of the accounting system. Costs are allocated based on SBAS transactions per State agency.
- APFRS - The Accounting Principle Financial Reporting Section sets State-wide accounting policy and meets financial reporting requirements. Costs are allocated based on total expenditures per agency and division.
- SBAS Support - This function relates to the cost of systems operations. Costs are allocated based on the number of programs per State agency.

Major Changes from the 1988 SWCAP.

None.

REF: OMB CIRCULAR A-87, Attachment B, paragraph B.1.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
LEGISLATIVE AUDITOR
NARRATIVE

The Legislative Auditor is mandated to perform the State auditing function, as well as, biennial financial-compliance audits of all state agencies. Legislatively requested audits and performance audits are conducted to determine effectiveness, efficiency, and compliance with laws, rules, goals and objectives.

The Legislative Auditor has been functionalized and actual costs have been allocated as follows:

- Financial-Compliance Audit - Billable costs, reduced by any direct charges for services, are allocated directly to the Legislative Auditor-Compliance Audit (schedule 16) for futher allocation to departments.
- Performance Audit - Total hours spent per State agency on performance audits is the basis used to allocate the costs related to this function.
- EDP Audits - These are evaluations of data processing systems and controls, and are conducted in conjunction with financial-compliance and performance audits. Costs for this function are allocated based on hours spent per State agency on EDP related audits.
- Legislative Requests - This function captures all the costs related to special requests made by members of the Legislative House or Senate. These costs are eliminated as general costs of government.

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION
PUBLICATIONS & GRAPHICS DIVISION
NARRATIVE

Publications and Graphics Division offers services in printing, duplicating, computerized typography, layout and design, graphic and illustrative art, forms design, photo-reprographics, binding and quick-copy. They are responsible for all printing and printing-related purchasing for State government. The staff also operates the State's photocopier pool.

This department is operated as an internal service fund, therefore, only the indirect costs are allocated to users based on actual service charges.

Major Changes from the 1988 SWCAP.

None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.23.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
INFORMATION SERVICES DIVISION
NARRATIVE

As an internal service fund, this Division provides the following services to State agencies: computer processing; design, development and continuous maintenance support of data processing training and application development; database services; micro computer and office automation support and consultation; records storage, and microfilming services; hardware and software planning and coordination; and related services.

The Information Services Division has been functionalized and indirect costs have been allocated as follows:

- Division Administration - This function has been established to capture the costs relating to administration of the four Bureaus within DOA-Information Services; Central Computer Operations, Systems Development, Information Center, and Telecommunications. Costs are allocated to the Central Data Processing function (75%) and the DOA-Telecommunications Bureau (25%) based on the number of Bureau's supervised.
- Central Data Processing - This function includes all costs directly related to the Central Computer Operations, Systems Development, and Information Center Bureaus. It also includes that portion of Division Admin costs defined above. Costs allocated are reduced by direct billed amounts collected from State agencies.

SCHEDULE 6.01
FISCAL 1989

Major Changes from the 1988 SWCAP.

The function of Division Administration is a breakdown that was previously included in total General Administrative Costs.

REF: OMB CIRCULAR A-87 Attachment B, Paragraph C.1.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS BUREAU
NARRATIVE

This internal service fund provides State-wide data communications network services. These service include providing access to central maintenance; local and long distance telephone networking; design and development of telephone equipment; networking applications and other telecommunications needs.

Indirect costs have been allocated based on the actual number of telephone lines per State agency.

Major Changes from the 1988 SWCAP.

The basis used to allocate costs for DOA-Telecommunications in the 1988 Plan was the number of telephone extensions per agency. Since the number of lines is a much more accurate measure of service provided to State agencies, the basis has been changed.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph B.9.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
BUILDINGS & GROUNDS DIVISION
NARRATIVE

This program provides services to the Capital Complex Buildings including repair, maintenance, security and custodial services. Charges for these services are billed to State agencies based on actual costs for general protection, maintenance, utilities, housekeeping and repair.

DOA-General Services operates as an internal service fund (referred to as "Buildings & Grounds" in the CAFR). Indirect costs are allocated based on actual billings to State agencies.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 7., 17., 18.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
PROPERTY & SUPPLY BUREAU
NARRATIVE

This internal service fund provides centralized purchasing and distribution of office and janitorial supplies for State agencies. Total departmental expenses have been reduced by costs recovered from State agencies for services provided.

Indirect costs are allocated based on actual service charges.

Major Changes from the 1988 SWCAP.

None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 18.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
PURCHASING BUREAU
NARRATIVE

This Division provides a centralized purchasing service for State agencies. The Division investigates sources for products, determines alternate products possibilities, prepares specifications and enforces the terms and conditions outlined in the purchase orders issued. The office ensures compliance with purchasing laws and rules for agencies with delegate purchasing authority and provides technical assistance with their purchases.

Purchasing has been functionalized and actual costs have been allocated as follows:

- General Purchases-IFB - Invitation For Bid costs are allocated based on the number of requisitions processed per State agency.
- RFP-Requests for Proposals - Costs related to RFP processing are allocated based on the total RFP's issued per State Agency.
- Term Contracts - Term contracts are binding contracts for specific items or services which are competitively bid by the Purchasing Bureau on behalf of the State of Montana. Costs are allocated based on total operating and equipment costs per State agency or division.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 24.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
MAIL & MESSENGER
NARRATIVE

This internal service fund provides mail service in the Capitol Complex. Services include U.S. Mail, deadmail (deliveries throughout the Capital Complex), UPS and Capital Post Office. State agency users are billed for this service. Total departmental expenses are reduced by costs recovered from billings to State agencies.

Indirect costs are allocated to users based on actual service charges.

Major Changes from the 1988 SWCAP.
None.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 9.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
CENTRALIZED SERVICES/TREASURY DIVISION
NARRATIVE

This division performs three major functions; 1) Providing accounting and budgeting services for all divisions and programs of the Department of Administration; 2) Recovering and accounting for all money deposited by State agencies and redeeming all State warrants presented for payments; and 3) Providing personnel functions/support to all agencies of the Department of Administration.

The department has been functionalized and actual costs have been allocated as follows:

- Treasury - Costs related to this function are allocated based on total cash transactions per State agencies.
- Central Service Finance - This function's costs have been allocated to DOA programs based on total program expenditures.
- Central Service Personnel - Full-time equivalent staff per DOA program is the basis used to allocate costs related to this function.
- Central Service Investments - Costs associated with the investment function are eliminated as a general cost of government.

SCHEDULE 12.01
FISCAL 1989

Major Changes from the 1988 SWCAP.

The Treasury function costs were previously allocated based on total warrants issued. This has been revised to more accurately reflect the service Treasury provides to State agencies.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 1., 6., 22.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
DEPARTMENT OF ADMINISTRATION
PERSONNEL DIVISION
NARRATIVE

The State Personnel Division provides State agencies with a comprehensive program of personnel administration including maintenance of position classification, collective bargaining and labor relations, group benefit plans, deferred compensation, training, equal employment and affirmative action, and other programs. The costs of employee benefits are recovered through earnings of the self-insurance fund and therefore are included in the Other Programs function.

The Personnel division has been functionalized and actual costs have been allocated as follows:

- Labor Relations - The number of union covered employees per agency is the basis used to allocate these costs.
- Classification and Training - This function includes training, recruitment and classification costs. These function costs are allocated based on full time equivalent staff per State agency.
- Other Programs - Employee benefits and non-central service functions of the department are deducted so that allocated costs represent only the central service costs for the direct programs.

SCHEDULE 13.01
FISCAL 1989

Major Changes from the 1988 SWCAP.

Full time equivalent staff per agency was obtained from the State Auditor's Payroll records to reflect actual staff on board versus, budgeted staff per agency.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 22.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
STATE AUDITOR'S OFFICE
NARRATIVE

This office has duties to superintend the fiscal concerns of the State, suggest plans for improvement and management of public revenues, keep an accounting system of all State funds and pay the State Treasury all funds and moneys received. The office provides services in other areas also, primarily in distributing police and firemen's retirement funds to local government.

The State Auditor's office has been functionalized and actual costs have been allocated as follows:

- General Services - This function includes the costs of Fiscal Control and Management Division Staff that provide direct mailing of State warrants, replacement of lost or damaged warrants and final storage of cashed warrants. Costs are allocated to all agencies based on total warrants processed per agency.
- Payroll - Costs of operating the State Central Payroll System which pays all State employees are reflected in this function. A payroll service fee is assessed against non-general fund operations, therefore all direct billed costs are deducted from agency allocations and only net costs are allocated. Costs are allocated based on total payroll warrants by agency.
- Other Programs - This represents the non-central service functions of the department. The direct costs of the department are deducted so that those costs allocated represent only the central service costs for the direct programs.

SCHEDULE 14.01
FISCAL 1989

Major Changes from the 1988 SWCAP.

The allocation to DOA-Director in the General Services Function includes the allocation for all Department of Administration divisions. This cost will be reallocated through the DOA-Director central services department as a means of distributing the costs to all other DOA divisions.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 21.,12.

Major Changes from the 1988 SWCAP.

The functions of EDP Audits and Legislative Requests has previously been included with the other two functions of the Legislative Auditor's Office.

The Performance Audits function has previously been allocated based on total programs per department.

These changes have been made to more accurately reflect costs of the agency and how they relate to other State agencies and divisions.

NOTESchedules 16.07 and 16.08 give a summary of the allocations and roll forward/fixed costs of the Performance, EDP, and Compliance audits. These summaries also include the total of allocations and roll forwards from the Legislative Auditor.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 4.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
LEGISLATIVE AUDITOR - COMPLIANCE AUDITS
NARRATIVE

This schedule is included in order to allocate the indirect costs of the Compliance Audit function of the Legislative Auditor without distributing a roll forward difference. The allocation of these indirect costs are allocated to all agencies based on billable costs of audit services in fiscal year 1989.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 4.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
STATE LIBRARY COMMISSION
NARRATIVE

The State Library serves as a reference center for State Agencies, business, individuals and other libraries, with the predominant user being other State Agencies. In accordance with Montana Law, the reference and information services program provides staff services, and collections of materials, making information services available for all State offices and State employees. Services include inter-library loans for all State employees, data base searching for both State employees and citizens in Montana. The costs related to the direct programs have been separated into the following functions:

- Reference & Information - includes costs related only to State Agencies. These costs are allocated to departments based on information requests made in 1989.
- Other Programs - costs of providing services to the general public as well as non-central service programs of the Library Commission are allocated to the State Library Commission receiving line.

Major Changes from the 1988 SWCAP.

The greater number of requests used as the allocation base for Reference/Info is due to the inclusion of all media form requests, instead of circulation stats only.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 19.b.

STATE OF MONTANA
STATE-WIDE COST ALLOC PLAN
GOVERNOR'S OFFICE
OFFICE OF BUDGET AND PROGRAM PLANNING
NARRATIVE

This schedule includes the costs for the Office of Budget and Program Planning (OBPP). The Division provides management services to State agencies, including planning and preparation of their budget, working with each agency; and position control.

The following functions are used to distribute the costs for the OBPP:

- Program Planning - Expenditures are allocated based on the number of budget documents processed per State agency.
- Position Control - This function is responsible for the monitoring of State Agency staffing levels by program. Costs are allocated on the basis of full-time equivalent staff per State agency.
- DP Systems and Statistics - This function is responsible for monitoring and processing documents on a state-wide basis, and monitors revenue - including Federal funding by program. Costs are allocated based on appropriated funds per agency.
- General Government - Part of the cost of Program Planning is eliminated as a general cost of government due to budget work with the Legislature. These costs are computed based on OBPP functionalized time allocations.

Major Changes from the 1988 SWCAP.

The basis used to allocate Program Planning functional costs has been changed from "percentage of department effort" used in the 1988 Plan.

DP Systems & Stats was allocated based on total departmental expenditures in the 1988 Plan.

These changes provide a more accurate reflection of services provided to State agencies.

REF: OMB CIRCULAR A-87, Attachment B, Paragraph 6.



